

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Shenandoah School Corporation (3435)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$9,506	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,242,291	\$1,358,799	\$1,376,559	\$1,733,675	40%	28%	26%
	11200 Regular Programs; Middle/Junior High	\$705,048	\$772,790	\$929,870	\$940,569	33%	22%	1%
	11300 Regular Programs; High School	\$908,658	\$943,674	\$1,032,938	\$1,186,176	31%	26%	15%
	11420 Vocational Education; Agriculture B	\$92,848	\$118,646	\$127,305	\$124,232	34%	5%	-2%
	11450 Vocational Education; Consumer and Homemaking	\$99,383	\$82,705	\$55,081	\$74,012	-26%	-11%	34%
	11900 2007 Account Code - Other Regular Programs	\$4,638	\$0	\$0	\$0	-100%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$18	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$14,588	\$13,358	\$11,481	\$10,646	-27%	-20%	-7%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$13,666	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$310	\$0	\$0	n/a	-100%	n/a
	12510 Culturally Different; Communication Disorders	\$44,112	\$35,837	\$33,157	\$39,867	-10%	11%	20%
	12520 Culturally Different; Compensatory	\$1,488	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$8,772	\$9,369	\$7,343	\$8,193	-7%	-13%	12%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$1,860	n/a	n/a	n/a
	14300 Summer School Programs; High School	\$26,913	\$24,280	\$30,270	\$24,812	-8%	2%	-18%
	16100 Remediation Testing	\$1,386	\$48,734	\$40,209	\$47,732	> 500%	-2%	19%
	16200 Preventive Remediation	\$25,203	\$1,252	\$400	\$4,499	-82%	259%	> 500%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$10,032	\$0	\$6,102	\$17,734	77%	n/a	191%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$40,394	\$101,594	\$97,099	\$138,165	242%	36%	42%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$206,710	\$761,410	\$819,603	\$824,165	299%	8%	1%
	22210 Library/Media Services; Service Area Direction	\$0	\$128,081	\$116,529	\$58,520	n/a	-54%	-50%
	22220 Library/Media Services; School Library	\$157,798	\$17,172	\$16,399	\$87,500	-45%	410%	434%
	22230 Library/Media Services; Audiovisual	\$1,982	\$4,295	\$4,031	\$5,296	167%	23%	31%
	22240 Library/Media Services; Educational Television	\$1,025	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$5,590	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$392,416	\$472,556	\$451,341	\$516,864	32%	9%	15%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$53,171	\$124,128	\$93,823	\$33,511	-37%	-73%	-64%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$476	\$25	\$317	\$1,658	248%	> 500%	422%
	26497 2007 Account Code - Teachers Retirement Fund	\$177,519	\$208,904	\$233,223	\$182,042	3%	-13%	-22%
Student Academic Achievement Total		\$4,222,461	\$5,227,919	\$5,483,081	\$6,084,902	44%	16%	11%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$14,283	n/a	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$0	\$119,081	\$125,828	\$116,320	n/a	-2%	-8%
	21220 Guidance Services; Counseling Services	\$88,231	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$23,455	\$39,953	\$40,792	\$45,714	95%	14%	12%
	21390 Health Services; Other Health Services	\$0	\$1,105	\$608	\$678	n/a	-39%	12%
	22110 Improvement of Instruction; Service Area Direction	\$22,377	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,780	\$49,803	\$42,065	\$34,902	> 500%	-30%	-17%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$4,670	\$3,286	\$9,164	n/a	96%	179%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$1,030	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$14,958	\$10,000	\$10,000	\$10,383	-31%	4%	4%
	23210 Executive Administration; Office of The Superintendent	\$135,928	\$241,790	\$208,352	\$514,550	279%	113%	147%
	23290 Executive Administration; Other Executive Administration Services	\$574	\$3,405	\$5,355	\$2,561	346%	-25%	-52%
	25750 Personnel Services; Health Services	\$0	\$320	\$0	\$578	n/a	81%	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$29,453	\$60,398	\$30,756	n/a	4%	-49%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$0	\$27,663	\$109,222	n/a	n/a	295%
Student Instructional Support Total		\$289,303	\$499,578	\$524,347	\$890,141	208%	78%	70%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$6,804	\$10,579	\$6,942	\$17,848	162%	69%	157%
	23160 Board of Education; Promotion Expenses	\$56	\$1,793	\$940	\$201	259%	-89%	-79%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$188	\$973	\$1,035	n/a	451%	6%
	25160 Fiscal Services; Financial Accounting	\$780	\$1,368	\$721	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$570	\$1,498	\$1,707	\$1,084	90%	-28%	-36%

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prorated								
	26491 2007 Account Code - PERF	\$72,833	\$59,780	\$75,628	\$61,071	-16%	2%	-19%
	26492 2007 Account Code - Social Security	\$347,190	\$357,897	\$391,422	\$194,238	-44%	-46%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$14,249	\$0	\$17,122	\$18,385	29%	n/a	7%
	26494 2007 Account Code - Group Insurance	\$769,671	\$1,485,183	\$1,445,511	\$1,009,782	31%	-32%	-30%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$0	\$4,902	\$683	n/a	n/a	-86%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$116,000	\$331,200	\$360,985	\$258,592	123%	-22%	-28%
prorated Total		\$1,319,942	\$2,234,060	\$2,295,570	\$1,542,751	17%	-31%	-33%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$5,305,111	\$6,991,143	\$7,297,749	\$7,299,974	38%	4%	0%
Student Instructional Support	\$367,174	\$692,118	\$704,875	\$1,014,496	176%	47%	44%
Overhead and Operational	\$1,832,580	\$2,773,095	\$2,759,413	\$3,017,180	65%	9%	9%
Nonoperational	\$1,313,995	\$2,160,949	\$2,456,625	\$2,272,161	73%	5%	-8%
Grand Total	\$8,818,860	\$12,617,304	\$13,218,661	\$13,603,810	54%	8%	3%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
60.2%	55.4%	55.2%	53.7%
4.2%	5.5%	5.3%	7.5%
20.8%	22.0%	20.9%	22.2%
14.9%	17.1%	18.6%	16.7%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.3%	60.9%	60.5%	61.1%